

CLAUSE I-32 – COST PRINCIPLES FOR EDUCATIONAL INSTITUTIONS (August 2002)

- (a) General. Office of Management and Budget (OMB) Circular No. A-21, Cost Principles for Educational Institutions, revised, provides principles for determining the costs applicable to research and development, training, and other work performed by educational institutions under subcontracts with SURA.
  - (1) Subcontracts that refer to FAR Subpart 31.3 for determining allowable costs under subcontracts with educational institutions shall be deemed to refer to, and shall have the allowability of costs determined by the Subcontracting Officer in accordance with, the revision of OMB Circular A-21 in effect on the date of the subcontract.
  - (2) Agencies are not expected to place additional restrictions on individual items of cost.